

**CERTIFIED TRUE COPY**

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N.J. BOARD OF DENTISTRY  
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By: Nancy Costello Miller  
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STATE OF NEW JERSEY  
DEPARTMENT OF LAW AND PUBLIC SAFETY  
DIVISION OF CONSUMER AFFAIRS  
BOARD OF DENTISTRY

IN THE MATTER OF :  
 :  
**JUDY Y. H. TSAO, D.M.D.** :  
License No. DI 17121 :  
 :  
 :  
 :  
LICENSED TO PRACTICE DENTISTRY: :  
IN THE STATE OF NEW JERSEY :

Administrative Action

CONSENT ORDER

This matter was opened to the New Jersey State Board of Dentistry ("Board") upon receipt of a complaint alleging that Judy Y.H. Tsao, D.M.D. ("respondent"), in connection with the treatment of four members of a family, had submitted claims to a third party payor for services not rendered or for services different from those rendered. On October 16, 2002, respondent appeared with counsel, Michael Lazarus, Esq., at an investigative inquiry into the matter held by the Board.

Having reviewed the entire record, including the testimony of respondent at the investigative inquiry, it appears to the Board that respondent engaged in professional misconduct in connection with her billing practices. Specifically, respondent unbundled

and/or upcoded services, by charging for occlusal adjustments, pulp testing, and desensitization when those procedures are included in the operative or restorative dentistry performed. These facts establish basis for disciplinary action pursuant to N.J.S.A. 45:1-21(e). It appearing that respondent desires to resolve this matter without admissions and without recourse to formal proceedings and for good cause shown:

IT IS ON THIS <sup>1<sup>st</sup></sup> DAY OF March, 2006

HEREBY ORDERED AND AGREED THAT:

1. Respondent shall successfully complete the ProBE course in professional ethics within six months of the entry of this order [or within next two cycles of when given]
2. Respondent is assessed civil penalties, pursuant to N.J.S.A. 45:1-22 in the amount of \$5,000 for conduct with respect to unbundling and/or upcoding in her billing practices, to be paid no later than 30 days from the entry of this Consent Order. Payment for the civil penalties shall be submitted by certified check or money order made payable to the State of New Jersey and shall be sent to Kevin B. Earle, M.P.H., Executive Director, Board of Dentistry, P.O. Box 45005, 124 Halsey Street, Sixth Floor, Newark, New Jersey 07101. Subsequent violations will subject respondent to enhanced penalties pursuant to N.J.S.A. 45:1-25.
3. Failure to remit payment required by this Order will result in the filing of a certificate of debt.
4. At her expense, respondent's practice shall be subject to random audits for a period of three years to ensure compliance with Board regulations regarding patient records and submissions to third party payors.

5. Failure to comply with any of the terms of this consent order may result in further disciplinary action.

NEW JERSEY STATE BOARD OF DENTISTRY

By: Peter L. DeSalcio  
Herbert B. Dolinsky, D.D.S. Board President  
Peter L. DeSalcio, DMD Vice-President

I have read and understand this Consent Order and agree to be bound by its terms. I consent to the entry of this Order.

Judy Y.H. Tsao, D.M.D.

1-11-06  
Date

I consent to the entry of this order as to form.

Maxwell Billek  
Michael Lazarus, Esq. Maxwell Billek

1/13/06  
Date